

The Retailers' Occupation Tax Act imposes a tax upon persons engaged in the business of selling at retail tangible personal property. There are currently no Illinois regulations specifically exempting Native American individuals, communities or groups from tax. 35 ILCS 120/2 (2000 State Bar Edition). (This is a GIL).

March 28, 2003

Dear Xxxxx:

This letter is in response to your letter dated December 5, 2002. The nature of your letter and the information you have provided require that we respond with a General Information Letter, which is designed to provide general information, is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120(b) and (c), which can be found on the Department's website at www.revenue.state.il.us/Laws/regs/part1200/.

In your letter, you have stated and made inquiry as follows:

We are concerned that Native Americans may claim to be exempt from the obligation to pay state and local sales taxes in your jurisdiction. Could you please send us any regulations currently in effect and any affidavit forms utilized by you as to this matter so we may comply with any laws on this subject.

Your cooperation on this issue is appreciated.

The Retailers' Occupation Tax Act imposes a tax upon persons engaged in the business of selling at retail tangible personal property. 35 ILCS 120/2 (2000 State Bar Edition). The Use Tax Act imposes a tax upon the privilege of using in this State tangible personal property purchased at retail from a retailer. 35 ILCS 105/3 (2000 State Bar Edition).

There are currently no Illinois regulations specifically exempting Native American individuals, communities or groups from tax.

I hope this information is helpful. The Department of Revenue maintains a website, which can be accessed at www.revenue.state.il.us. If you have further questions related to the Illinois sales tax laws, please contact the Department's Taxpayer Information Division at (217) 782-3336.

If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of Section 1200.110(b).

Very truly yours,

Kreiss Enterprises, Inc.

Page 2

March 28, 2003

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